

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

RUN ON 07/05/11

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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SOUTH PORTLAND

2011-12

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## =====

## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	1,508	702	2,210	865	3,075
10	ATTENDING PUPILS (OCTOBER 2010)	1,539	688	2,227	888	3,115
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	1,523.5	695.0	2,218.5 ( 72%)	876.5 ( 28%)	3,095.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	89.6 (17:1)	43.4 (16:1)	58.4 (15:1)	=	191.4	/	211.8	=	.90 X	10780,011	=	6985,447	2716,563
B.	GUIDANCE	4.4 (350:1)	2.0 (350:1)	3.5 (250:1)	=	9.9	/	21.2	=	.47 X	1198,066	=	405,426	157,665
C.	LIBRARIANS	1.9 (800:1)	0.9 (800:1)	1.1 (800:1)	=	3.9	/	4.9	=	.80 X	250,086	=	144,050	56,019
D.	HEALTH	1.9 (800:1)	0.9 (800:1)	1.1 (800:1)	=	3.9	/	5.6	=	.70 X	276,413	=	139,312	54,177
E.	EDUCATION TECHS	15.2 (100:1)	7.0 (100:1)	3.5 (250:1)	=	25.7	/	29.8	=	.86 X	551,395	=	341,424	132,776
F.	LIBRARY TECHS	3.0 (500:1)	1.4 (500:1)	1.8 (500:1)	=	6.2	/	4.0	=	1.55 X	77,701	=	86,715	33,722
G.	CLERICAL	7.6 (200:1)	3.5 (200:1)	4.4 (200:1)	=	15.5	/	25.9	=	.60 X	829,788	=	358,469	139,404
H.	SCHOOL ADMIN.	5.0 (305:1)	2.3 (305:1)	2.8 (315:1)	=	10.1	/	13.0	=	.78 X	1002,670	=	563,100	218,983

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		82,085	32,431
B.	Supplies and Equipment	342	473		758,727	414,585
C.	Professional Development	58	58		128,673	50,837
D.	Instructional Leadership Support	24	24		53,244	21,036
E.	Co- and Extra-Curricular Student	34	113		75,429	99,045
F.	System Administration/Support	218	218		483,633	191,077
G.	Operations & Maintenance	1,002	1,191		2222,937	1043,912

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	1458,105	567,041
B.	Education & Library Technicians	36.00%	154,130	59,939
C.	Clerical	29.00%	103,956	40,427
D.	School Administrators	14.00%	78,834	30,658

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	872,084	339,184
16	Adjustment for Title I Revenues	-298,327	-116,016

17	TOTALS	15197,452	6283,465
18	E.P.S. RATES	6,850	7,169

**Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.**

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	2,112.0	912.0	3,024.0		
	OCTOBER 2008	2,139.0	911.0	3,050.0		
	APRIL 2009	2,119.0	888.0	3,007.0		
	OCTOBER 2009	2,220.0	899.0	3,119.0		
	APRIL 2010	2,201.0	868.0	3,069.0		
	OCTOBER 2010	2,219.0	884.0	3,103.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	2,210.0 +	0.00	X	6,850.00	= 15,138,500.00
	9-12 PUPILS	876.0 +	17.66	X	7,169.00	= 6,406,648.54
	ADULT EDUC. COURSES AT .1	0.9		X	7,169.00	= 6,452.10
	K-8 EQUIV. INSTR. PUPILS	1.000		X	6,850.00	= 6,850.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	7,169.00	= 1,792.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3497	772.8	X .15	X	6,850.00	= 794,052.00
	9-12 DISADVANTAGED @ .3497	306.3	X .15	X	7,169.00	= 329,379.71
	K-8 LIMITED ENGLISH PROF.	125.0	X .500	X	6,850.00	= 428,125.00
	9-12 LIMITED ENGLISH PROF.	35.0	X .500	X	7,169.00	= 125,457.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,210.0		X	43.00	= 95,030.00
	9-12 STUDENT ASSESSMENT	876.0		X	43.00	= 37,668.00
	K-8 TECHNOLOGY RESOURCES	2,210.0		X	97.00	= 214,370.00
	9-12 TECHNOLOGY RESOURCES	876.0		X	293.00	= 256,668.00
	K-2 PUPILS	794.5	X .10	X	6,850.00	= 544,232.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					24,385,225.60
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					23,653,668.83
30	ADJUSTED TOTAL OPERATING ALLOCATION					23,653,668.83

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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	269,838.69	X	101.60%	=	274,156.11
32	SPECIAL EDUCATION - EPS ALLOCATION					5,531,053.22
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	345,595.14	X	101.60%	=	351,124.66
35	TRANSPORTATION - EPS ALLOCATION					1,222,598.19
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					45,000.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					7,423,932.18
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					31,077,601.01

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2010-11 - SOUTH PORTLAND				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - SOUTH PORTLAND				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - SOUTH PORTLAND				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				31,077,601.01

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
SOUTH PORTLAND	3,086.0	100.00%	31,077,601.01		0.00		31,077,601.01		
TOTAL	3,086.0						31,077,601.01		
			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
SOUTH PORTLAND			3,875,800,000	7.470	28,952,226.00		31,077,601.01	28,952,226.00	100.00% 7.47M
TOTAL			3,875,800,000		28,952,226.00		31,077,601.01	28,952,226.00	100.00% 7.47M
							TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						31,077,601.01	28,952,226.00	2,125,375.01
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						31,077,601.01	28,952,226.00	2,125,375.01
51	PLUS AUDIT ADJUSTMENTS								0.00
52	LESS AUDIT ADJUSTMENTS								0.00
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION								0.00
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%								0.00
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT								0.00
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT								0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT								0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE								0.00
60	A D J U S T E D S T A T E C O N T R I B U T I O N								2,125,375.01
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 93.16% STATE SHARE % = 6.84%								
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 93.16% STATE SHARE % = 6.84%								
63	FYI: 100% E.P.S. TOTAL ALLOCATION						31,809,157.78		